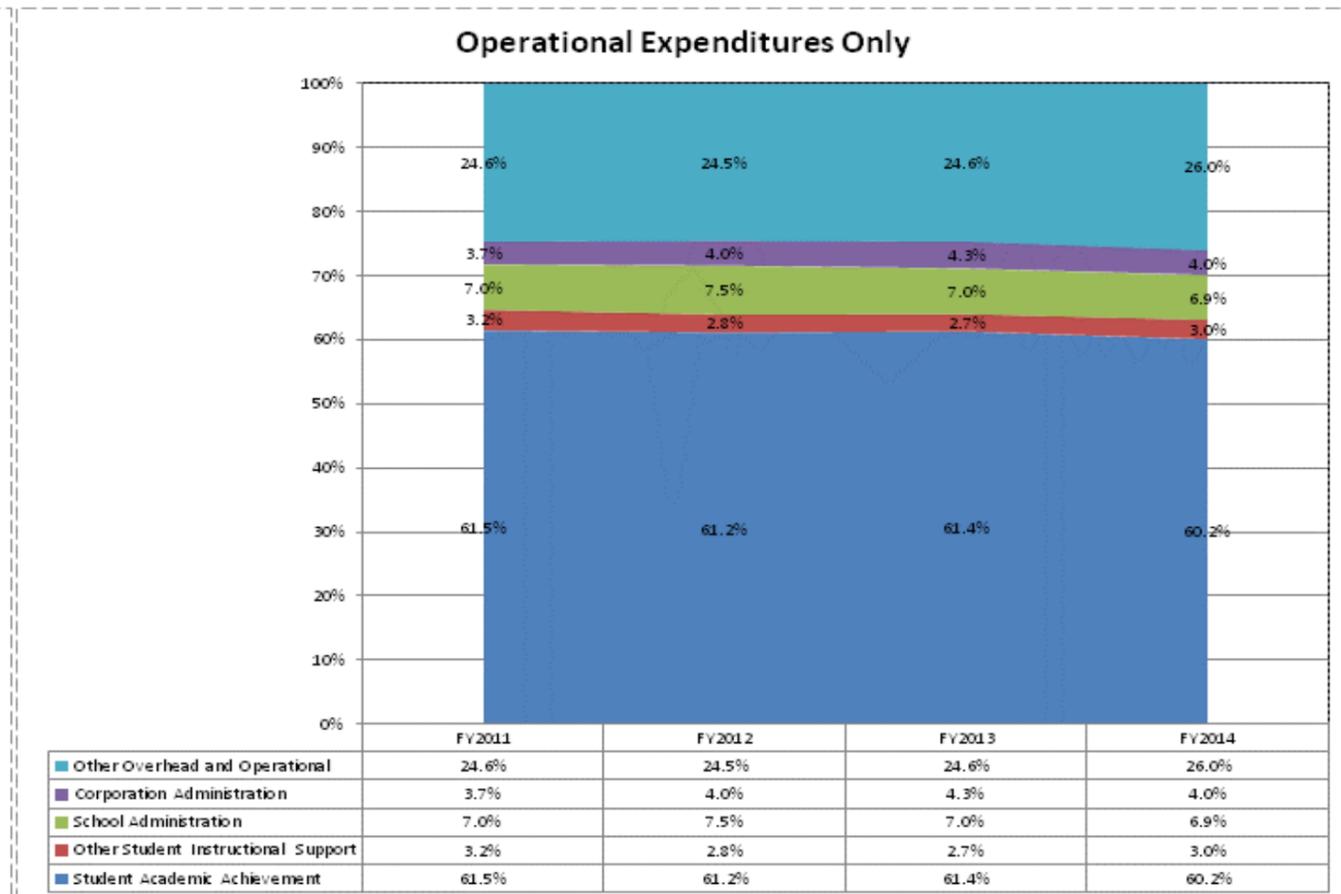
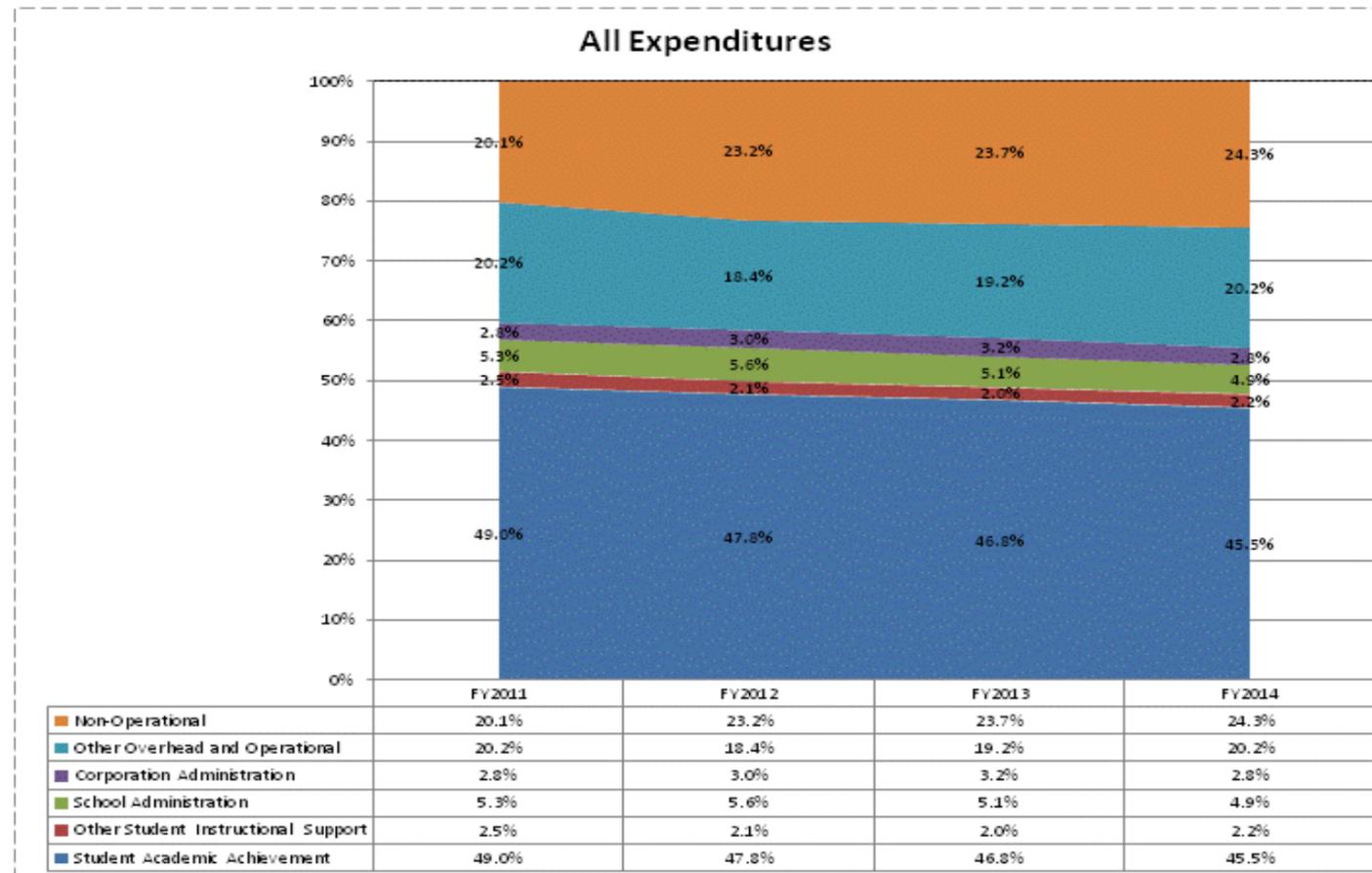


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
South Putnam Community Schools (6705)

South Putnam Community Schools (6705)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
	Student Academic Achievement	\$6,897,437	42.3%	\$6,869,282	49.0%	\$6,348,956	46.8%	\$5,778,727
Student Instructional Support	\$1,399,099	8.6%	\$1,096,738	7.8%	\$968,402	7.1%	\$899,069	7.1%
Overhead and Operational Nonoperational	\$3,094,371	19.0%	\$3,012,665	21.5%	\$3,026,805	22.3%	\$2,928,962	23.1%
Nonoperational	\$4,897,245	30.1%	\$3,050,852	21.7%	\$3,215,377	23.7%	\$3,088,490	24.3%
Grand Total	\$16,288,152		\$14,029,537		\$13,559,539		\$12,695,249	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	50.9%	56.8%	54.0%	52.6%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
South Putnam Community Schools (6705)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11100 Regular Programs; Elementary	\$1,812,689	\$2,937,871	\$2,328,103	\$1,955,683	8%	-33%	-16%
11300 Regular Programs; High School	\$1,297,061	\$2,112,412	\$2,365,276	\$2,268,591	75%	7%	-4%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$27,000	\$18,634	\$22,979	\$23,535	-13%	26%	2%
11410 Vocational Education; Agriculture A	\$72,780	\$120,922	\$72,266	\$58,904	-19%	-51%	-18%
11450 Vocational Education; Consumer and Homemaking	\$32,824	\$48,989	\$63,353	\$50,909	55%	4%	-20%
11590 Other Vocational Education Programs	\$126	\$0	\$0	\$0	-100%	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$2,297	\$1,448	\$0	\$0	-100%	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$5,386	\$219	\$6,510	\$125	-98%	-43%	-98%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$18,003	\$1,717	\$1,698	N/A	-91%	-1%
12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$42,306	\$186	\$0	N/A	-100%	-100%
12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$426	\$8,112	N/A	N/A	> 500%
12350 Physical Impairment; Homebound	\$1,935	\$3,518	\$192	\$0	-100%	-100%	-100%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$61,615	\$66,268	\$51,922	N/A	-16%	-22%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$5,605	\$0	\$3,675	N/A	-34%	N/A
12510 Culturally Different; Communication Disorders	\$40	\$55	\$0	\$0	-100%	-100%	N/A
12520 Culturally Different; Compensatory	\$0	\$25	\$0	\$0	N/A	-100%	N/A
12610 Learning Disability	\$208,601	\$401,205	\$439,204	\$409,751	96%	2%	-7%
12810 Special Education Preschool	\$39,584	\$30,008	\$8,250	\$3,675	-91%	-88%	-55%
14300 Summer School Programs; High School	\$20,073	\$28,645	\$0	\$0	-100%	-100%	N/A
16200 Preventive Remediation	\$14,368	\$27,624	\$14,521	\$4,856	-66%	-82%	-67%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Shar	\$215,947	\$261,765	\$248,052	\$260,768	21%	0%	5%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$525,889	-\$3	\$0	\$0	-100%	N/A	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$190,324	\$165,644	\$52,556	N/A	-72%	-68%
22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22220 Library/Media Services; School Library	\$76,761	\$71,920	\$81,631	\$65,343	-15%	-9%	-20%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$221,296	\$86,774	\$153,252	\$159,935	-28%	84%	4%
22350 Instruction, Related Technology; Systems Operations	\$0	\$49,226	\$14,078	\$9,700	N/A	-80%	-31%
22360 Instruction, Related Technology; Network Support	\$1,737	\$179,124	\$212,228	\$295,647	> 500%	65%	39%
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$303	\$325	N/A	N/A	7%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$133,321	\$136,256	\$44,087	\$58,647	-56%	-57%	33%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$47,849	\$6,560	\$2,392	\$4,223	-91%	-36%	77%
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$28,233	\$38,037	\$30,148	N/A	7%	-21%
26497 2007 Account Code - Teachers Retirement Fund	\$232,088	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$4,989,651	\$6,869,282	\$6,348,956	\$5,778,727	16%	-16%	-9%
Student Instructional Support							
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$4,000	\$2,000	\$6,500	\$6,500	63%	225%	0%
21210 Guidance Services; Service Area Direction	\$2,025	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$234,045	\$230,428	\$140,914	\$153,417	-34%	-33%	9%
21290 Guidance Services; Other Guidance Services	\$1,771	\$2,409	\$0	\$55	-97%	-98%	N/A
21340 Health Services; Nurse Services	\$61,362	\$90,254	\$123,988	\$114,937	87%	27%	-7%
21390 Health Services; Other Health Services	\$0	\$2,785	\$532	\$822	N/A	-70%	55%
21990 Other Support Services, Students; Other Student Services	\$6,091	\$2,500	\$0	\$0	-100%	-100%	N/A
24100 Office of The Principal	\$707,232	\$766,258	\$696,468	\$623,338	-12%	-19%	-11%
24900 Other Support Services, School Administration	\$0	\$104	\$0	\$0	N/A	-100%	N/A
Student Instructional Support Total	\$1,016,527	\$1,096,738	\$968,402	\$899,069	-12%	-18%	-7%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$89,242	\$38,479	\$34,609	\$21,551	-76%	-44%	-38%
23150 Board of Education; Legal Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
South Putnam Community Schools (6705)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
23160 Board of Education; Promotion Expenses	\$200	\$738	\$1,461	\$1,219	> 500%	65%	-17%
23210 Executive Administration; Office of The Superintendent	\$207,253	\$296,709	\$334,393	\$306,077	48%	3%	-8%
23290 Executive Administration; Other Executive Administration Services	\$86,040	\$17,481	\$17,839	\$16,217	-81%	-7%	-9%
25191 Other Fiscal Services; Refund of Revenue	\$2,993	\$1,424	\$12,097	\$852	-72%	-40%	-93%
25192 Other Fiscal Services; Petty Cash	\$375	\$266	\$91	\$0	-100%	-100%	-100%
25195 Other Fiscal Services; Bank Account Service Charge	\$1,155	\$911	\$4,879	\$4,291	272%	371%	-12%
25199 Other Fiscal Services; Other	\$0	\$2,495	\$13,560	\$133	N/A	-95%	-99%
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$1,966	\$0	\$0	N/A	-100%	N/A
25890 Other Technology Services	\$0	\$6,840	\$10,730	\$10,760	N/A	57%	0%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$55,122	\$62,721	\$61,804	\$63,081	14%	1%	2%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$686,980	\$964,917	\$822,869	\$789,666	15%	-18%	-4%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$9,535	\$9,679	\$14,120	\$14,616	53%	51%	4%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$267,473	\$206,350	\$131,175	\$149,730	-44%	-27%	14%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,691	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$54,929	\$0	\$0	\$0	N/A	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$53,518	\$94,349	\$105,619	\$108,577	103%	15%	3%
27010 Student Transportation; Service Area Direction	\$45,103	\$67,018	\$69,359	\$69,222	53%	3%	0%
27100 Student Transportation; Vehicle Operation	\$285,955	\$472,926	\$444,683	\$426,202	49%	-10%	-4%
27200 Student Transportation; Monitoring Services	\$2,741	\$1,060	\$2,077	\$1,801	-34%	70%	-13%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$217,205	\$238,400	\$268,849	\$253,470	17%	6%	-6%
27400 Student Transportation; Purchase of School Buses	\$116,927	\$0	\$129,514	\$189,329	62%	N/A	46%
27500 Student Transportation; Insurance on Buses	\$21,716	\$20,028	\$7,601	\$7,999	-63%	-60%	5%
27700 Student Transportation; Contracted Transportation Services	\$808	\$0	\$0	\$7,232	> 500%	N/A	N/A
27900 Student Transportation; Other Student Transportation Services	\$0	\$11,348	\$4,506	\$1,481	N/A	-87%	-67%
31100 Food Services Operations; Service Area Direction	\$18,331	\$35,297	\$38,920	\$37,903	107%	7%	-3%
31200 Food Services Operations; Food Preparation and Dispensing	\$143,795	\$171,256	\$164,507	\$156,347	9%	-9%	-5%
31400 Food Services Operations; Food Purchases	\$232,856	\$286,339	\$298,891	\$269,647	16%	-6%	-10%
31900 Other Food Services	\$3,195	\$3,670	\$32,651	\$21,559	> 500%	487%	-34%
Overhead and Operational Total	\$2,606,138	\$3,012,665	\$3,026,805	\$2,928,962	12%	-3%	-3%
Nonoperational							
33300 Civic Services	\$0	\$3,202	\$0	\$0	N/A	-100%	N/A
33400 Athletic Coaches	\$26,438	\$35,654	\$61,864	\$76,280	189%	114%	23%
33990 Other Community Services; Other	\$864	\$223	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$80,719	\$50,781	\$79,484	\$59,474	-26%	17%	-25%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$2,001,770	\$107,024	\$150,602	\$37,359	-98%	-65%	-75%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$105,350	\$104,950	\$0	\$0	-100%	-100%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$191,083	\$3,777	\$18,550	\$0	-100%	-100%	-100%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$52,962	\$40,103	\$12,245	\$84,605	60%	111%	> 500%
51100 Debt Services; Principal on Debt; Bonds	\$244,485	\$34,292	\$125,000	\$130,000	-47%	279%	4%
52100 Debt Services; Interest on Debt; Bonds	\$0	\$209,062	\$117,820	\$103,708	N/A	-50%	-12%
52200 Debt Services; Interest on Debt; Temporary Loans	\$82,537	\$37,753	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,989,000	\$1,545,000	\$1,887,186	\$1,938,097	-3%	25%	3%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$787,000	\$677,314	\$577,403	N/A	-27%	-15%
54200 Common School Fund; Principal	\$111,875	\$68,750	\$75,000	\$75,000	-33%	9%	0%
54250 Common School Fund; Interest	\$0	\$23,281	\$10,313	\$6,563	N/A	-72%	-36%
Nonoperational Total	\$4,887,082	\$3,050,852	\$3,215,377	\$3,088,490	-37%	1%	-4%
Prorated By Fund							
26491 2007 Account Code - PERF	\$106,192	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$434,115	\$0	\$0	\$0	N/A	N/A	N/A

School Corporation Expenditures by Expenditure Type
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South Putnam Community Schools (6705)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
26493 2007 Account Code - Workmen's Compensation	\$33,906	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,532,371	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$11,856	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$670,314	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,788,754	\$0	\$0	\$0	N/A	N/A	N/A